

Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

PROPOSED RESCISSION

15 CSR 40-3.120 Calculation and Revision of Property Tax Rates. This rule applied to all school districts and political subdivisions other than school districts, and was designed to implement section 137.073, RSMo as it applied to calculating and revising property tax rates.

PURPOSE: This rule is being rescinded as the statutory authority for the rule was amended in 2013.

AUTHORITY: section 29.100, RSMo and section 137.073.6, RSMo Supp. 1999. A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Emergency rescission filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005. Original rule filed July 14, 2000, effective Feb. 28, 2001. Rescinded: Filed March 24, 2016.*

**Original authority: 137.073, RSMo 1955, amended 1979, 1984, 1985, 1986, 1989, 1990, 1991, 1992, 1994, 1996, 1999, 2000, 2002, 2004, 2005, 2008.*

PUBLIC COST: This proposed rescission will cost state agencies or political subdivisions less than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri State Auditor's Office, Attention: Paul Harper, P.O. Box 869, Jefferson City, MO 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S. Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.